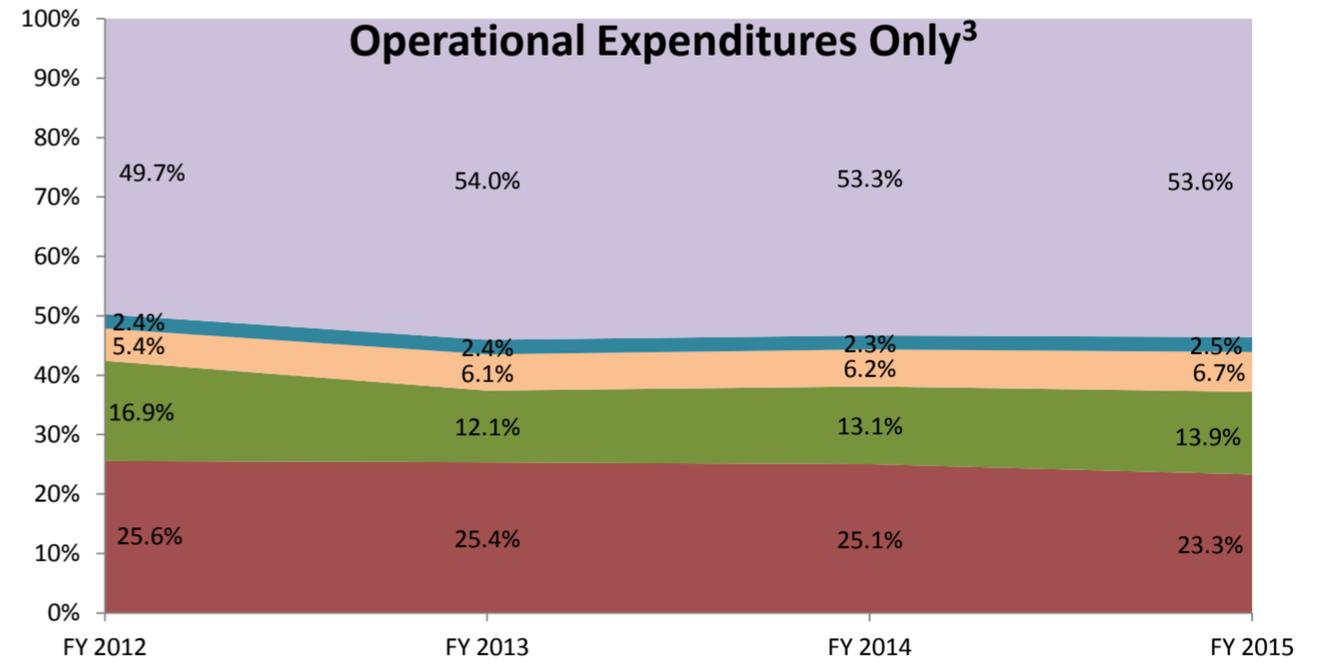
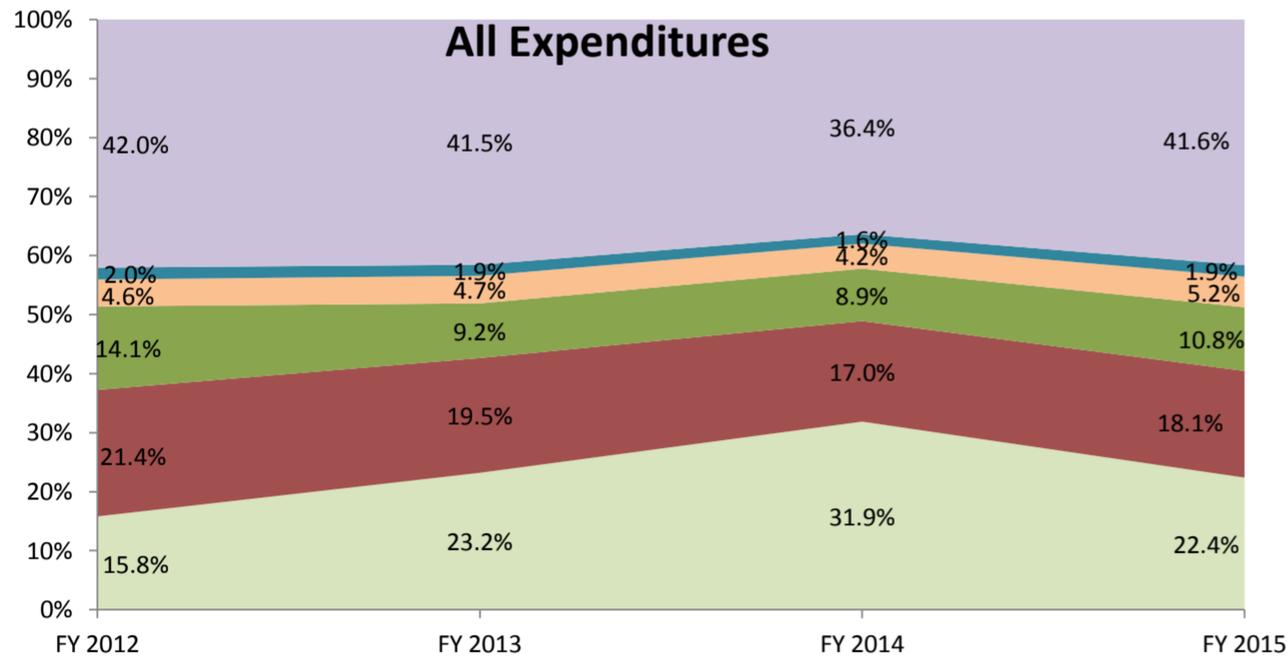


School Corporation Expenditures by Account
Biannual Financial Report Data
Carroll Consolidated Sch Corp (750)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,872,294	55.5%	\$4,407,650	38.4%	\$3,921,656	42.0%	\$4,307,509	41.5%	\$4,711,819	36.4%	\$4,595,768	41.6%
Student Instructional Support	\$2,062,150	23.5%	\$616,786	5.4%	\$612,483	6.6%	\$679,060	6.6%	\$755,846	5.8%	\$787,043	7.1%
Total	\$6,934,444	79.0%	\$5,024,436	43.8%	\$4,534,139	48.6%	\$4,986,569	48.1%	\$5,467,665	42.2%	\$5,382,811	48.8%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,637,239	18.7%	\$3,273,371	28.5%	\$3,319,558	35.6%	\$2,975,356	28.7%	\$3,357,262	25.9%	\$3,186,681	28.9%
Non Operational	\$205,946	2.3%	\$3,174,264	27.7%	\$1,475,182	15.8%	\$2,405,186	23.2%	\$4,128,245	31.9%	\$2,471,825	22.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$1,843,184	21.0%	\$6,447,635	56.2%	\$4,794,740	51.4%	\$5,380,542	51.9%	\$7,485,507	57.8%	\$5,658,505	51.2%

Grand Total	\$8,777,629	\$11,472,071	\$9,328,879	\$10,367,110	\$12,953,173	\$11,041,316
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- Non Operational
- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Carroll Consolidated Sch Corp (750)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs Full Day Kindergarten	\$11,613	\$0	\$195,685	\$240,701	1972.7%	NA	23.0%	
11100 Regular Programs Elementary	\$1,565,249	\$1,793,542	\$1,614,917	\$1,835,025	17.2%	2.3%	13.6%	
11200 Regular Programs Middle/Junior High	\$368,869	\$355,992	\$449,646	\$220,413	-40.2%	-38.1%	-51.0%	
11300 Regular Programs High School	\$996,369	\$1,123,850	\$1,195,531	\$1,226,059	23.1%	9.1%	2.6%	
11350 Regular Programs High School - Academic Honors Diploma	\$10,331	\$34,021	\$13,276	\$17,776	72.1%	-47.8%	33.9%	
11355 Regular Programs High School - Acad. Honors High Ability Students	\$899	\$2,223	\$508	\$958	6.6%	-56.9%	88.4%	
11420 Regular Programs Vocational Education - Agriculture B	\$72,012	\$82,326	\$89,493	\$66,048	-8.3%	-19.8%	-26.2%	
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$67,562	\$34,198	\$35,952	\$36,480	-46.0%	6.7%	1.5%	
11510 Regular Programs Vocational Education - Cooperative Education	\$51,858	\$55,586	\$62,297	\$64,624	24.6%	16.3%	3.7%	
11910 Regular Programs Other Regular Programs - Competency Testing	\$0	\$0	\$0	\$3,541	NA	NA	NA	
12110 Special Programs Gifted and Talented - Gifted And Talented	\$11,165	\$43,213	\$33,346	\$27,814	149.1%	-35.6%	-16.6%	
12350 Special Programs Physical Impairment - Homebound	\$0	\$0	\$0	\$465	NA	NA	NA	
12610 Special Programs Learning Disability	\$0	\$0	\$598	\$277,519	NA	NA	46307.9%	
14300 Summer School Programs High School	\$45,825	\$35,052	\$36,311	\$42,247	-7.8%	20.5%	16.3%	
16100 Remediation Remediation Testing	\$2,822	\$0	\$0	\$2,580	-8.6%	NA	NA	
16200 Remediation Preventive Remediation	\$42,968	\$44,123	\$20,894	\$57,713	34.3%	30.8%	176.2%	
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$743,823	\$552,237	\$646,798	\$180,162	-75.8%	-67.4%	-72.1%	
22110 Instruction Imp. of Instruction - Service Area Direction	\$1,471	\$3,254	\$0	\$6,748	358.7%	107.4%	NA	
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$4,444	\$20,237	\$1,150	\$3,020	-32.0%	-85.1%	162.6%	
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$11,125	\$15,456	\$8,859	\$10,039	-9.8%	-35.0%	13.3%	
22220 Instruction Library/Media Services - School Library	\$66,727	\$77,406	\$66,918	\$57,494	-13.8%	-25.7%	-14.1%	
22230 Instruction Library/Media Services - Audiovisual	\$2,315	\$5,224	\$5,332	\$2,341	1.1%	-55.2%	-56.1%	
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$35,389	\$70,524	NA	NA	99.3%	
22360 Instruction Instruc. Related Tech. - Network Support	\$14,109	\$22,797	\$100,843	\$38,268	171.2%	67.9%	-62.1%	
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$70	\$105,890	\$98,077	\$107,208	152033.3%	1.2%	9.3%	
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$0	\$1,023	\$0	\$0	NA	NA	NA	
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$193,854	\$0	\$0	\$0	NA	NA	NA	
Student Academic Achievement Total								
	\$4,285,481	\$4,407,650	\$4,711,819	\$4,595,768	7.2%	4.3%	-2.5%	
Student Instructional Support								
21110 Students Attend. & Social Work Serv. - Service Area Direction	\$15,163	\$0	\$0	\$0	NA	NA	NA	
21220 Students Guidance Services - Counseling Services	\$148,547	\$146,634	\$158,120	\$164,503	10.7%	12.2%	4.0%	
21340 Students Health Services - Nurse Services	\$1,394,307	\$28,890	\$48,575	\$49,695	-96.4%	72.0%	2.3%	
24900 School Administration Other Support Services - School Admin.	\$396,006	\$441,263	\$549,152	\$572,845	44.7%	29.8%	4.3%	
Student Instructional Support Total								
	\$1,954,023	\$616,786	\$755,846	\$787,043	-59.7%	27.6%	4.1%	
Overhead and Operational								
23120 General Administration Board of Education - Service Area Assistants	\$50,637	\$54,631	\$95,785	\$97,610	92.8%	78.7%	1.9%	
23150 General Administration Board of Education - Legal Services	\$5,910	\$6,735	\$13,300	\$7,885	33.4%	17.1%	-40.7%	
23160 General Administration Board of Education - Promotion Expenses	\$2,265	\$5,005	\$11,155	\$8,659	282.3%	73.0%	-22.4%	
23290 General Administration Executive Administration - Other Executive Admin. Services	\$142,849	\$162,584	\$159,953	\$163,425	14.4%	0.5%	2.2%	
25110 Central Services Fiscal Services - Office of The Business Manager	\$0	\$0	\$16,819	\$0	NA	NA	NA	
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$1,136,560	\$818,125	\$843,049	NA	-25.8%	3.0%	
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$35,000	\$70,000	NA	NA	100.0%	
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$275	\$0	NA	NA	NA	
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$663,545	\$768,092	\$709,030	\$716,146	7.9%	-6.8%	1.0%	
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$51,278	\$81,311	\$89,364	\$116,837	127.8%	43.7%	30.7%	
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$10,554	\$26,446	\$31,472	\$20,998	99.0%	-20.6%	-33.3%	
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$340	\$0	\$0	\$0	NA	NA	NA	
26600 Oper. & Maint. of Plant Serv. Security Services	\$0	\$0	\$17,139	\$35,844	NA	NA	109.1%	
26700 Oper. & Maint. of Plant Serv. Insurance	\$94,383	\$49,375	\$92,950	\$95,525	1.2%	93.5%	2.8%	

School Corporation Expenditures by Account
Biannual Financial Report Data
Carroll Consolidated Sch Corp (750)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
27010 Student Transportation Service Area Direction	\$0	\$1,140	\$0	\$0	NA	NA	NA
27100 Student Transportation Vehicle Operation	\$132,507	\$289,411	\$305,819	\$305,133	130.3%	5.4%	-0.2%
27300 Student Transportation Vehicle Servicing and Maintenance	\$155,509	\$146,512	\$218,427	\$183,644	18.1%	25.3%	-15.9%
27400 Student Transportation Purchase of School Buses	\$0	\$124,264	\$234,681	\$0	NA	NA	NA
27500 Student Transportation Insurance on Buses	\$7,546	\$10,882	\$18,956	\$11,364	50.6%	4.4%	-40.0%
27900 Student Transportation Other Student Transportation Services	\$932	\$3,984	\$1,697	\$3,391	263.7%	-14.9%	99.8%
31100 Food Services Operations Service Area Direction	\$9,655	\$20,800	\$40,134	\$41,205	326.8%	98.1%	2.7%
31200 Food Services Operations Food Preparation and Dispensing	\$65,966	\$137,692	\$153,179	\$153,989	133.4%	11.8%	0.5%
31400 Food Services Operations Food Purchases	\$106,008	\$224,143	\$276,121	\$296,484	179.7%	32.3%	7.4%
31500 Food Services Operations Dist. of School Lunch Reimburs.	\$0	\$115	\$600	\$624	NA	441.5%	3.9%
31900 Food Services Operations Other Food Services	\$1,172	\$23,690	\$17,281	\$14,870	1169.0%	-37.2%	-13.9%
Overhead and Operational Total	\$1,501,054	\$3,273,371	\$3,357,262	\$3,186,681	112.3%	-2.6%	-5.1%
Non Operational							
33100 Community Service Operations Direction of Community Services	\$4,613	\$1,833	\$0	\$0	NA	NA	NA
33200 Category not Specified Community Recreation	\$10,688	\$13,918	\$10,204	\$2,528	-76.4%	-81.8%	-75.2%
33400 Category not Specified Athletic Coaches	\$66,158	\$78,896	\$68,321	\$70,075	5.9%	-11.2%	2.6%
41000 Category not Specified Land Acquisition and Development	\$0	\$0	\$76,176	\$1,050	NA	NA	-98.6%
43000 Category not Specified Professional Services	\$37,753	\$157,913	\$60,438	\$83,139	120.2%	-47.4%	37.6%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$0	\$1,961,295	\$2,197,437	\$1,237,024	NA	-36.9%	-43.7%
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$0	\$0	\$85,061	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$24,299	\$189,144	\$368,501	\$248,195	921.4%	31.2%	-32.6%
49000 Category not Specified Other Facilities Acq. and Construction	\$21,616	\$78,716	\$33,312	\$32,504	50.4%	-58.7%	-2.4%
51100 Principal on Debt Bonds	\$0	\$0	\$1,285,000	\$615,000	NA	NA	-52.1%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$0	\$66,752	NA	NA	NA
52100 Interest on Debt Bonds	\$0	\$0	\$28,857	\$29,748	NA	NA	3.1%
52200 Interest on Debt Temporary Loans	\$25,978	\$42,547	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$0	\$650,000	\$0	\$0	NA	NA	NA
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$0	\$750	NA	NA	NA
Non Operational Total	\$191,105	\$3,174,264	\$4,128,245	\$2,471,825	1193.4%	-22.1%	-40.1%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$13,559	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$2,544	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$4,601	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$331	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$225,286	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$41,396	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$55,702	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$5,564	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$338,039	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$62,456	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$71,629	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$8,678	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$9,929	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$1,731	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$4,252	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$267	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$845,966	\$0	\$0	\$0	NA	NA	NA